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4 Washington, D.C. 20044  
202-514-6632 (v)  
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6

Of Counsel:  
7 JOSEPH HARRINGTON  
United States Attorney  
8

9 *Attorneys for the United States*

10 UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WASHINGTON

11 Case No.

12 In the Matter of the Tax Indebtedness of  
13 JEFF AND MELINDA RAVEN

**PETITION FOR JUDICIAL  
APPROVAL OF LEVY UPON  
A PRINCIPAL RESIDENCE**

14  
15 The United States, by and through its undersigned counsel, petitions this  
16 Court for an order approving an administrative levy by the Internal Revenue  
17 Service ("IRS") upon a principal residence. In support of this Petition, the United  
18 States submits the accompanying Declaration of Revenue Officer Richard A. Ped  
19 and asserts as follows:

20 1. This proceeding is brought, and the Court's jurisdiction arises,  
22 pursuant to 28 U.S.C. §§ 1331 and 1340 and 26 U.S.C. §§ 6334(e)(1) and 7402(a).

23 2. Venue is proper in the Eastern District of Washington under 28 U.S.C.  
24 §§ 1391(b) and 1396.

Petition for Judicial Approval of Levy  
on Principal Residence  
Page 1 of 7

**U.S. DEPARTMENT OF JUSTICE**  
P.O. Box 683  
Washington, D.C. 20044  
Telephone: (202) 514-6632

1           3.     Section 6334 of the Internal Revenue Code, as is pertinent here,  
2     exempts from administrative levy by the IRS property the taxpayer uses as a  
3     principal residence (within the meaning of 26 U.S.C. § 121) unless the levy is to  
4     satisfy a liability that exceeds \$5,000 and is approved in writing by a United States  
5     District Judge or Magistrate Judge. 26 U.S.C. §§ 6334(a)(13)(B) and (e)(1); 26  
6     C.F.R. § 301.6334-1(a)(13) and (d).

7           4.     To obtain approval from the Court, the United States must  
8     demonstrate that:

- 9                 a.     the liability is owed;
- 10                b.     the requirements of any applicable law or administrative  
11                        procedure relevant to the levy have been met; and
- 12                c.     no reasonable alternative for the collection of the taxpayer's  
13                        debt exists.

14     26 C.F.R. § 301.6334-1.

15           5.     By this Petition, the United States seeks approval for the IRS to levy  
16     upon the taxpayers' interest in the property which is commonly known as 306  
17     Fircrest Drive, Cashmere, WA 98815 (the "Subject Property") and which is legally  
18     described as follows:

19                 LOT 5 AND 6, FIR CREST ADDITION TO CASHMERE, CHELAN  
20                 COUNTY, WASHINGTON, ACCORDING TO THE PLAT  
                      THEREOF RECORDED IN VOLUME 7 OF PLATS, PAGE 9.

22                 SITUATE IN THE COUNTY OF CHELAN, STATE OF  
23                 WASHINGTON.

24           6.     The Subject Property is located within the jurisdiction of this Court.

7. Jeff and Melinda Raven hold legal title to the Subject Property and use it as their principal residence, within the meaning of 26 U.S.C. § 121.

8. In support of this Petition, the United States submits a Declaration of Richard A. Ped ("Ped Decl."), a Revenue Officer with the Small Business/Self Employed Division of the Internal Revenue Service, with a post of duty in Seattle, Washington. Ped Decl., ¶ 1.

9. As described in the Ped Declaration, a duly authorized delegate of the Secretary of the Treasury made assessments against Mr. and Mrs. Raven for unpaid federal income taxes, penalties, and other statutory additions in the amounts and for the periods indicated:

<b>Tax Period</b>	<b>Tax Type</b>	<b>Assessment Date</b>	<b>Assessment Amount and Type of Assessment</b>	<b>Unpaid Balance</b>
2009	1040	04/04/2011	Tax Assessed: \$17,825.00	\$22,636.15*
		"	Estimated Tax Penalty: \$358.00	
		"	Late Filing Penalty: \$3,830.62	
		"	Failure to Pay Penalty: \$1,021.50	
		"	Interest Assessed: \$771.56	
		05/20/2013	Failure to Pay Penalty: \$3,139.74	
		05/16/2016	Interest Assessed: \$4,067.77	
		10/23/2017	Interest Assessed: \$1,459.06	
2010	1040	10/22/2018	Interest Assessed: \$1,022.9	\$44,606.35*
		11/21/2011	Tax Assessed: \$29,293.00	
		"	Estimated Tax Penalty: \$405.68	
		"	Failure to Pay Penalty: \$1,134.71	
		"	Interest Assessed: \$651.40	
		02/06/2012	Fees and Collection Costs: \$170.00	
		05/20/2013	Failure to Pay Penalty: \$2,061.97	
		05/16/2016	Interest Assessed: \$4,536.53	
		"	Failure to Pay Penalty: \$3,711.55	
		10/23/2017	Interest Assessed: \$2,375.57	
		10/22/2018	Interest Assessed: \$1,980.48	

2011	1040	05/22/2017	Tax Assessed:	\$8,197.00	
		“	Estimated Tax Penalty:	\$134.00	
		“	Late Filing Penalty:	\$1,519.42	
		“	Failure to Pay Penalty:	\$1,668.25	
		“	Interest Assessed:	\$1,451.32	
		08/07/2017	Fees and Collection Costs:	\$196.00	
		10/22/2018	Interest Assessed:	\$754.04	
					\$12,520.02*
2012	1040	05/15/2017	Tax Assessed:	\$23,949.00	
		“	Estimated Tax Penalty:	\$25.00	
		“	Late Filing Penalty:	\$5,338.52	
		“	Failure to Pay Penalty:	\$5,867.50	
		“	Interest Assessed:	\$4,103.85	
		07/03/2017	Fees and Collection Costs:	\$196.00	
		10/22/2018	Interest Assessed:	\$2,575.58	
		“	Failure to Pay Penalty:	\$119.75	
					\$42,306.25*
2014	1040	11/20/2017	Tax Assessed:	\$16,900.00	
		“	Estimated Tax Penalty:	\$303.46	
		“	Late Filing Penalty:	\$3,802.50	
		“	Failure to Pay Penalty:	\$2,704.00	
		“	Interest Assessed:	\$2,049.21	
		02/12/2018	Fees and Collection Costs:	\$198.00	
					\$28,653.46*
2015	1040	11/27/2017	Tax Assessed:	\$3,838.00	
		“	Late Filing Penalty:	\$863.55	
		“	Failure to Pay Penalty:	\$383.80	
		“	Interest Assessed:	\$314.17	
					\$5,245.47*
2016	1040	11/20/2017	Tax Assessed:	\$23,467.00	
		“	Failure to Pay Penalty:	\$938.68	
		“	Interest Assessed:	\$569.99	
					\$28,572.40*
<b>Total:</b>					<b>\$184,540.10</b>

\* Unpaid Balance as of November 5, 2018

Ped. Decl., ¶ 5.

Additionally, a duly authorized delegate of the Secretary of the Treasury made assessments against Mr. Raven for unpaid federal employment taxes (Form 941) and civil penalties (26 U.S.C. § 6721), penalties, and other statutory additions and in the amounts and for the periods indicated:

<b>Tax Period</b>	<b>Tax Type</b>	<b>Assessment Date</b>	<b>Assessment Amount and Type of Assessment</b>	<b>Unpaid Balance</b>
09/2012	941	01/07/2013	Tax Assessed: \$7,574.43	
		11/19/2012	Dishonored Check Penalty: \$69.93	
		01/07/2013	Tax Deposit Penalty: \$553.55	
		"	Failure to Pay Penalty: \$52.41	
		"	Interest Assessed: \$19.83	
		02/18/2013	Tax Deposit Penalty: \$174.83	
		02/06/2017	Fees and Collection Costs: \$196.00	
		11/27/2017	Interest Assessed: \$746.95	
		"	Failure to Pay Penalty: \$793.61	\$651.85**
12/2012	941	04/08/2013	Tax Assessed: \$2,808.07	
		"	Tax Deposit Penalty: \$280.81	
		"	Failure to Pay Penalty: \$42.12	
		"	Interest Assessed: \$15.51	
		05/13/2013	Tax Deposit Penalty: \$140.40	
		11/27/2017	Interest Assessed: \$553.40	
		"	Failure to Pay Penalty: \$659.90	\$4,696.20**
06/2014	941	10/06/2014	Tax Assessed: \$7,840.60	
		"	Failure to Pay Penalty: \$117.61	
		"	Interest Assessed: \$43.29	
		11/27/2017	Interest Assessed: \$938.00	
		"	Failure to Pay Penalty: \$1,842.54	\$11,251.59**
2013	§ 6721	10/03/2016	Failure to File Penalty: \$1,663.22	
		11/27/2017	Interest Assessed: \$78.29	\$1,822.58***
<b>Total:</b>				<b>\$18,422.22</b>

\*\* Unpaid Balance as of October 29, 2018

\*\*\* Unpaid Balance as of November 19, 2018

Ped. Decl., ¶ 5.

10. Timely notice of the assessments set forth above and demand for their payment was duly given to Mr. and Mrs. Raven. Ped Decl., ¶ 6.

11. Despite timely notice and demand for payment of the assessments, Mr. and Mrs. Raven have neglected or refused to make full payment to the United States. *Id.*

1           12. The total outstanding balance for federal income tax liabilities for tax  
2 years 2009 through 2016 is \$184,540.10 as of November 5, 2018, plus interest and  
3 other statutory additions accruing thereafter as provided by law. *Id.*

4           13. The total outstanding balance for federal employment tax liabilities  
5 for the periods ending September 30, 2012, December 31, 2012, and June 30,  
6 2014, is \$16,599.64 as of October 29, 2018, plus interest and other statutory  
7 additions accruing thereafter as provided by law. *Id.*

8           14. The total outstanding balance for the civil penalty liability for the  
9 period ending December 31, 2013, is \$1,822.58 as of November 19, 2018, plus  
10 interest and other statutory additions accruing thereafter as provided by law. *Id.*

11           15. The IRS has followed the requirements of applicable law and  
12 administrative procedures relevant to a levy upon the Subject Property. Ped Decl.,  
13 ¶ 7.

14           16. The IRS has attempted to satisfy Mr. and Mrs. Raven's unpaid  
15 liability from assets other than the Subject Property and has concluded that no  
16 reasonable alternative exists to satisfy the unpaid tax liabilities described above.  
17 Ped Decl., ¶ 8.

18           WHEREFORE, the United States prays that:

19           A. This Court enter the attached Order to Show Cause; and

20           B. If no written Objection to the Petition is filed with the Clerk of the  
22 Court within 21 days from the date of service of the Order to Show  
23 Cause, the Court enter an order approving the administrative levy on  
24

1 the Subject Property, to be executed by any authorized officer of the  
2 IRS; and

3 C. If a written Objection to the Petition is timely filed with the Clerk of  
4 the Court, that the Court set a hearing date for this matter, at which the  
5 objections raised shall be considered and after which the Court may  
6 enter a further order approving the administrative levy on the  
7 Property, to be executed by any authorized officer of the IRS.

8 Respectfully submitted this 9<sup>th</sup> day of November, 2018.

9 RICHARD E. ZUCKERMAN  
10 Principal Deputy Assistant Attorney General

11 s/ Yael Bortnick  
12 Yael BORTNICK  
13 Trial Attorney, Tax Division  
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20 JOSEPH HARRINGTON  
21 United States Attorney  
22 *Of Counsel*

23 *Attorneys for the United States of America*



## CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

**I. (a) PLAINTIFFS**

United States of America

(b) County of Residence of First Listed Plaintiff \_\_\_\_\_

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Yael Bortnick, 202-514-6632

U.S. Department of Justice, Tax Division

P.O. Box 683, Ben Franklin Station, Washington, DC 20044

**DEFENDANTS**

Jeff Raven and Melinda Raven

County of Residence of First Listed Defendant \_\_\_\_\_

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice <b>PERSONAL INJURY</b> <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other <b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act <b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark <b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) <b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
<b>REAL PROPERTY</b> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education <b>PRISONER PETITIONS</b> <b>Habeas Corpus:</b> <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <b>Other:</b> <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

**V. ORIGIN** (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding    ☐ 2 Removed from State Court    ☐ 3 Remanded from Appellate Court    ☐ 4 Reinstated or Reopened    ☐ 5 Transferred from Another District (specify)    ☐ 6 Multidistrict Litigation - Transfer    ☐ 8 Multidistrict Litigation - Direct File

**VI. CAUSE OF ACTION**Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):  
26 U.S.C. 6334

Brief description of cause:

Petition for judicial approval of levy upon a principal residence

**VII. REQUESTED IN COMPLAINT:**☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P.    DEMAND \$

CHECK YES only if demanded in complaint:

JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE \_\_\_\_\_

DOCKET NUMBER \_\_\_\_\_

DATE

11/09/2018

SIGNATURE OF ATTORNEY OF RECORD

/s/ Yael Bortnick

FOR OFFICE USE ONLY

RECEIPT # \_\_\_\_\_

AMOUNT \_\_\_\_\_

APPLYING IFP \_\_\_\_\_

JUDGE \_\_\_\_\_

MAG. JUDGE \_\_\_\_\_



## INSTRUCTIONS FOR ATTORNEYS COMPLETING CIVIL COVER SHEET FORM JS 44

### Authority For Civil Cover Sheet

The JS 44 civil cover sheet and the information contained herein neither replaces nor supplements the filings and service of pleading or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. Consequently, a civil cover sheet is submitted to the Clerk of Court for each civil complaint filed. The attorney filing a case should complete the form as follows:

- I.(a) Plaintiffs-Defendants.** Enter names (last, first, middle initial) of plaintiff and defendant. If the plaintiff or defendant is a government agency, use only the full name or standard abbreviations. If the plaintiff or defendant is an official within a government agency, identify first the agency and then the official, giving both name and title.
  - (b) County of Residence.** For each civil case filed, except U.S. plaintiff cases, enter the name of the county where the first listed plaintiff resides at the time of filing. In U.S. plaintiff cases, enter the name of the county in which the first listed defendant resides at the time of filing. (NOTE: In land condemnation cases, the county of residence of the "defendant" is the location of the tract of land involved.)
  - (c) Attorneys.** Enter the firm name, address, telephone number, and attorney of record. If there are several attorneys, list them on an attachment, noting in this section "(see attachment)".
- II. Jurisdiction.** The basis of jurisdiction is set forth under Rule 8(a), F.R.Cv.P., which requires that jurisdictions be shown in pleadings. Place an "X" in one of the boxes. If there is more than one basis of jurisdiction, precedence is given in the order shown below.
- United States plaintiff. (1) Jurisdiction based on 28 U.S.C. 1345 and 1348. Suits by agencies and officers of the United States are included here.
- United States defendant. (2) When the plaintiff is suing the United States, its officers or agencies, place an "X" in this box.
- Federal question. (3) This refers to suits under 28 U.S.C. 1331, where jurisdiction arises under the Constitution of the United States, an amendment to the Constitution, an act of Congress or a treaty of the United States. In cases where the U.S. is a party, the U.S. plaintiff or defendant code takes precedence, and box 1 or 2 should be marked.
- Diversity of citizenship. (4) This refers to suits under 28 U.S.C. 1332, where parties are citizens of different states. When Box 4 is checked, the citizenship of the different parties must be checked. (See Section III below; **NOTE: federal question actions take precedence over diversity cases.**)
- III. Residence (citizenship) of Principal Parties.** This section of the JS 44 is to be completed if diversity of citizenship was indicated above. Mark this section for each principal party.
- IV. Nature of Suit.** Place an "X" in the appropriate box. If there are multiple nature of suit codes associated with the case, pick the nature of suit code that is most applicable. Click here for: [Nature of Suit Code Descriptions](#).
- V. Origin.** Place an "X" in one of the seven boxes.
- Original Proceedings. (1) Cases which originate in the United States district courts.
- Removed from State Court. (2) Proceedings initiated in state courts may be removed to the district courts under Title 28 U.S.C., Section 1441.
- Remanded from Appellate Court. (3) Check this box for cases remanded to the district court for further action. Use the date of remand as the filing date.
- Reinstated or Reopened. (4) Check this box for cases reinstated or reopened in the district court. Use the reopening date as the filing date.
- Transferred from Another District. (5) For cases transferred under Title 28 U.S.C. Section 1404(a). Do not use this for within district transfers or multidistrict litigation transfers.
- Multidistrict Litigation – Transfer. (6) Check this box when a multidistrict case is transferred into the district under authority of Title 28 U.S.C. Section 1407.
- Multidistrict Litigation – Direct File. (8) Check this box when a multidistrict case is filed in the same district as the Master MDL docket. **PLEASE NOTE THAT THERE IS NOT AN ORIGIN CODE 7.** Origin Code 7 was used for historical records and is no longer relevant due to changes in statute.
- VI. Cause of Action.** Report the civil statute directly related to the cause of action and give a brief description of the cause. **Do not cite jurisdictional statutes unless diversity.** Example: U.S. Civil Statute: 47 USC 553 Brief Description: Unauthorized reception of cable service
- VII. Requested in Complaint.** Class Action. Place an "X" in this box if you are filing a class action under Rule 23, F.R.Cv.P.
- Demand. In this space enter the actual dollar amount being demanded or indicate other demand, such as a preliminary injunction.
- Jury Demand. Check the appropriate box to indicate whether or not a jury is being demanded.
- VIII. Related Cases.** This section of the JS 44 is used to reference related pending cases, if any. If there are related pending cases, insert the docket numbers and the corresponding judge names for such cases.

**Date and Attorney Signature.** Date and sign the civil cover sheet.

1 RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

2 Yael BORTNICK  
Trial Attorney, Tax Division  
3 U.S. Department of Justice  
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Of Counsel:  
7 JOSEPH HARRINGTON  
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*Attorneys for the United States*  
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10 UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WASHINGTON

11 Case No.

12 In the Matter of the Tax Indebtedness of  
13 JEFF AND MELINDA RAVEN

**DECLARATION OF  
RICHARD A. PED**

14  
15 I, Richard A. Ped, pursuant to the provisions of 28 U.S.C. § 1746 and in  
16 support of the United States' Petition for Judicial Approval of Levy Upon Principal  
17 Residence, declare that:

18 1. I am a duly commissioned Revenue Officer of the Small  
19 Business/Self-Employed Division of the Internal Revenue Service, with a post of  
20 duty in Seattle, Washington.

22 2. In my capacity as a Revenue Officer, I have reviewed the collection  
23 efforts undertaken in pursuit of the unpaid individual federal income tax (Form  
24 1040) liabilities of Jeff and Melinda Raven for tax years 2009 through 2016 and

Decl. of Richard Ped  
Page 1 of 6

**U.S. DEPARTMENT OF JUSTICE**  
P.O. Box 683  
Washington, D.C. 20044  
Telephone: (202) 514-6632

1 Jeff Raven's employment tax liabilities (Form 941) for the periods ending  
2 September 30, 2012, December 31, 2012, and June 30, 2014 and his civil penalty  
3 liability (26 U.S.C. § 6721) for tax year 2013.

4 3. The property upon which the Internal Revenue Service desires to levy  
5 is located at 306 Fircrest Drive, Cashmere, WA 98815 (the "Subject Property"),  
6 and is legally described as follows:

7 LOT 5 AND 6, FIR CREST ADDITION TO CASHMERE, CHELAN  
8 COUNTY, WASHINGTON, ACCORDING TO THE PLAT  
9 THEREOF RECORDED IN VOLUME 7 OF PLATS, PAGE 9.

10 SITUATE IN THE COUNTY OF CHELAN, STATE OF  
11 WASHINGTON.

12 4. I have examined the administrative files of the Internal Revenue  
13 Service concerning the tax liabilities at issue for Mr. and Mrs. Raven, including a  
14 Statutory Warranty Deed and a property report for the Subject Property. These  
15 records reflect that Mr. and Mrs. Raven have an ownership interest in the Subject  
16 Property, and that their equity in the Subject Property exceeds \$5,000.  
17 Furthermore, upon information and belief, the Subject Property is Mr. and Mrs.  
18 Raven's principal residence, within the meaning of 26 U.S.C. 121. A true and  
19 correct copy of the property report I received on the Subject Property and a true  
20 and correct copy the Statutory Warranty Deed are attached to this declaration as  
21 Exhibits A and B, respectively.

22 5. I have examined the records of the Internal Revenue Service, and  
23 those records reflect that a duly authorized delegate of the Secretary of the  
24 Treasury made assessments against Mr. and Mrs. Raven for unpaid federal income

taxes, penalties, and other statutory additions in the amounts and for the periods indicated:

<b>Tax Period</b>	<b>Tax Type</b>	<b>Assessment Date</b>	<b>Assessment Amount and Type of Assessment</b>	<b>Unpaid Balance</b>
2009	1040	04/04/2011	Tax Assessed: \$17,825.00	\$22,636.15*
		"	Estimated Tax Penalty: \$358.00	
		"	Late Filing Penalty: \$3,830.62	
		"	Failure to Pay Penalty: \$1,021.50	
		"	Interest Assessed: \$771.56	
		05/20/2013	Failure to Pay Penalty: \$3,139.74	
		05/16/2016	Interest Assessed: \$4,067.77	
		10/23/2017	Interest Assessed: \$1,459.06	
		10/22/2018	Interest Assessed: \$1,022.9	
2010	1040	11/21/2011	Tax Assessed: \$29,293.00	\$44,606.35*
		"	Estimated Tax Penalty: \$405.68	
		"	Failure to Pay Penalty: \$1,134.71	
		"	Interest Assessed: \$651.40	
		02/06/2012	Fees and Collection Costs: \$170.00	
		05/20/2013	Failure to Pay Penalty: \$2,061.97	
		05/16/2016	Interest Assessed: \$4,536.53	
		"	Failure to Pay Penalty: \$3,711.55	
		10/23/2017	Interest Assessed: \$2,375.57	\$12,520.02*
		10/22/2018	Interest Assessed: \$1,980.48	
2011	1040	05/22/2017	Tax Assessed: \$8,197.00	\$12,520.02*
		"	Estimated Tax Penalty: \$134.00	
		"	Late Filing Penalty: \$1,519.42	
		"	Failure to Pay Penalty: \$1,668.25	
		"	Interest Assessed: \$1,451.32	
		08/07/2017	Fees and Collection Costs: \$196.00	
		10/22/2018	Interest Assessed: \$754.04	
2012	1040	05/15/2017	Tax Assessed: \$23,949.00	\$42,306.25*
		"	Estimated Tax Penalty: \$25.00	
		"	Late Filing Penalty: \$5,338.52	
		"	Failure to Pay Penalty: \$5,867.50	
		"	Interest Assessed: \$4,103.85	
		07/03/2017	Fees and Collection Costs: \$196.00	
		10/22/2018	Interest Assessed: \$2,575.58	\$42,306.25*
		"	Failure to Pay Penalty: \$119.75	

2014	1040	11/20/2017	Tax Assessed:	\$16,900.00	
		"	Estimated Tax Penalty:	\$303.46	
		"	Late Filing Penalty:	\$3,802.50	
		"	Failure to Pay Penalty:	\$2,704.00	
		"	Interest Assessed:	\$2,049.21	
		02/12/2018	Fees and Collection Costs:	\$198.00	\$28,653.46*
2015	1040	11/27/2017	Tax Assessed:	\$3,838.00	
		"	Late Filing Penalty:	\$863.55	
		"	Failure to Pay Penalty:	\$383.80	
		"	Interest Assessed:	\$314.17	\$5,245.47*
2016	1040	11/20/2017	Tax Assessed:	\$23,467.00	
		"	Failure to Pay Penalty:	\$938.68	
		"	Interest Assessed:	\$569.99	\$28,572.40*
<b>Total:</b>					<b>\$184,540.10</b>

\* Unpaid Balance as of November 5, 2018

Additionally, I have examined the records of the Internal Revenue Service, and those records reflect that a duly authorized delegate of the Secretary of the Treasury made assessments against Mr. Raven for unpaid federal employment taxes (Form 941) and civil penalties (26 U.S.C. § 6721), penalties, and other statutory additions and in the amounts and for the periods indicated:

<b>Tax Period</b>	<b>Tax Type</b>	<b>Assessment Date</b>	<b>Assessment Amount and Type of Assessment</b>	<b>Unpaid Balance</b>
09/2012	941	01/07/2013	Tax Assessed:	\$7,574.43
		11/19/2012	Dishonored Check Penalty:	\$69.93
		01/07/2013	Tax Deposit Penalty:	\$553.55
		"	Failure to Pay Penalty:	\$52.41
		"	Interest Assessed:	\$19.83
		02/18/2013	Tax Deposit Penalty:	\$174.83
		02/06/2017	Fees and Collection Costs:	\$196.00
		11/27/2017	Interest Assessed:	\$746.95
		"	Failure to Pay Penalty:	\$793.61
				\$651.85**
12/2012	941	04/08/2013	Tax Assessed:	\$2,808.07
		"	Tax Deposit Penalty:	\$280.81
		"	Failure to Pay Penalty:	\$42.12
		"	Interest Assessed:	\$15.51
		05/13/2013	Tax Deposit Penalty:	\$140.40
		11/27/2017	Interest Assessed:	\$553.40
		"	Failure to Pay Penalty:	\$659.90
				\$4,696.20**

06/2014	941	10/06/2014	Tax Assessed:	\$7,840.60	
		"	Failure to Pay Penalty:	\$117.61	
		"	Interest Assessed:	\$43.29	
		11/27/2017	Interest Assessed:	\$938.00	
		"	Failure to Pay Penalty:	\$1,842.54	\$11,251.59**
2013	§ 6721	10/03/2016	Failure to File Penalty:	\$1,663.22	
		11/27/2017	Interest Assessed:	\$78.29	\$1,822.58***
<b>Total:</b>					<b>\$18,422.22</b>

\*\* Unpaid Balance as of October 29, 2018

\*\*\* Unpaid Balance as of November 19, 2018

True and correct copies of Account Transcripts reflecting the amounts owing are attached as Exhibit C.

6. Notice of the assessments and demand for payment was duly given to Mr. and Mrs. Raven. Despite timely notice and demand for payment of the assessments described in Paragraph 5 above, Mr. and Mrs. Raven have neglected or refused to make full payment to the United States. After all abatements, payments, and credits, the total outstanding balance for tax years 2009 through 2016 is \$184,540.10 as of November 5, 2018, plus interest accruing thereafter; the total outstanding balance for the federal employment tax liabilities for the periods ending September 30, 2012, December 31, 2012, and June 30, 2014 is \$16,599.64 as of October 29, 2018, plus interest and other statutory additions accruing thereafter; and the total outstanding balance for the civil penalty liability for tax year 2013 is \$1,822.58 as of November 19, 2018, plus interest and other statutory additions accruing thereafter.

7. The Internal Revenue Service has followed the requirements of applicable law and administrative procedures relevant to levy upon the Property.



Executed on the 8<sup>TH</sup> day of November, 2018.

*Richard A. Ped*  
 RICHARD A. PED  
 Revenue Officer  
 Internal Revenue Service



# Exhibit A

## Property Report

This Property Report has been prepared for the confidential and exclusive use of the client named herein. This Property Report is not intended and should not be considered as any form of title guaranty or title insurance. Unless otherwise stated in a contractual agreement, maximum liability for errors and omissions shall not exceed the fee paid for this Property Report.

### General Information

Valu No.: 1274029437  
Loan No.: POR2017061300021

Report Date: 06/14/2017  
Effective Date: 06/12/2017  
Customer: **JEFF W RAVEN  
MELINDA RAVEN  
306 FIRCREST DRIVE  
CASHMERE, WA 98815**

Client: **Internal Revenue Service**

### Deed Information

Present Title Holder(Grantee): JEFFREY RAVEN AND MELINDA RAVEN, HUSBAND AND WIFE

From Whom Acquired(Grantor): JOHN MACPHERSON AND SUZANNE MACPHERSON, HUSBAND AND WIFE

Deed Date	Deed Recorded	Instrument #	Consideration
05/19/2005	05/31/2005	2200858	\$10.00

Additional Recorded Information:

### Assessment

Land	Building	Exempt	Total
\$79,200.00	\$295,951.00		\$375,151.00

### Mortgages/Deeds of Trust

#### 1. Mortgage Holder: MERS, INC. AS NOMINEE FOR COUNTRYWIDE HOME LOANS INC

Signed By: JEFFREY RAVEN AND MELINDA RAVEN  
Open Ended: NO Credit Limit

Mtg Date	Mtg Recorded	Instrument #	Amount
03/26/2008	04/11/2008	2279318	\$252,000.00

#### Assignment

Assigned To: FEDERAL NATIONAL MORTGAGE ASSOCIATION

Date	Recorded	Instrument #
	12/29/2014	2411403

Additional Recorded Information:

MODIFICATION AGREEMENT FILED 11/29/2016 INSTRUMENT NO. 2448515

#### 2. Mortgage Holder: WASHINGTON TRUST BANK

Signed By: JEFFREY RAVEN AND MELINDA RAVEN  
Open Ended: YES Credit Limit \$60,000.00

Mtg Date	Mtg Recorded	Instrument #	Amount
02/11/2010	02/26/2010	2319747	\$60,000.00

#### Assignment

Assigned To:

Date	Recorded	Volume/Page
		/

Additional Recorded Information:

### Taxes and Assessments

Parcel ID Number: 21277

951.0



Land:	\$79,200.00	Building:	\$295,951.00	Exempt:		Total:	\$375,151.00
Type:	ALL	Year:	2017	Period:	1ST HALF	Status:	PAID
Amount:	\$2,459.11	Due Date:		Tax ID:	21277		

Additional Information:

Parcel ID Number: 21277

Land:	\$79,200.00	Building:	\$295,951.00	Exempt:		Total:	\$375,151.00
Type:	ALL	Year:	2017	Period:	2ND HALF	Status:	OPEN
Amount:	\$2,459.03	Due Date:	10/31/2017	Tax ID:	21277		

Additional Information:

**Judgments**

1. Judgment Type: Defendant SSN: --  
 Plaintiff: CRYSTALITE, INC. Defendant Address:  
 Plaintiff Attorney:  
 Defendant: JEFF W. RAVEN AND MELINDA  
 RAVEN ET AL

Defendant Attorney:

<u>Judgment Recorded</u>	<u>Docket #</u>	<u>Instrument #</u>	<u>Amount</u>
04/23/2015	15-2-02115-8	2416971	\$31,821.82

Additional Recorded Information:

2. Judgment Type: Defendant SSN: --  
 Plaintiff: WASHINGTON TRUST BANK Defendant Address:  
 Plaintiff Attorney:  
 Defendant: JEFF W. RAVEN ET AT

Defendant Attorney:

<u>Judgment Recorded</u>	<u>Docket #</u>	<u>Instrument #</u>	<u>Amount</u>
09/17/2015	15203721-2	2425331	\$34,461.03

Additional Recorded Information:

3. Judgment Type: Defendant SSN: --  
 Plaintiff: WESTERN RANCH BUILDING, Defendant Address:  
 LLC  
 Plaintiff Attorney:  
 Defendant: JEFF RAVEN AND MELINDA  
 RAVEN ET AL

Defendant Attorney:

<u>Judgment Recorded</u>	<u>Docket #</u>	<u>Instrument #</u>	<u>Amount</u>
02/09/2016	16-2 00087 2	2432353	\$15,748.68

Additional Recorded Information:

4. Judgment Type: FEDERAL TAX LIEN Defendant SSN: 000-00-6832  
 Plaintiff: DEPT. OF TREASURY - Defendant Address: PO BOX 2227 WENATCHEE, WA  
 INTERNAL REVENUE SERVICE 98807-2227  
 Plaintiff Attorney:  
 Defendant: JEFF & MELINDA RAVEN



Defendant Attorney:

Judgment Recorded	Docket #	Instrument #	Amount
10/10/2011		2350226	\$34,810.05

Additional Recorded Information:

5. Judgment Type: FEDERAL TAX LIEN

Defendant SSN: 000-00-6832

Plaintiff: DEPT. OF TREASURY -  
INTERNAL REVENUE SERVICEDefendant Address: PO BOX 2227 WENATCHEE, WA  
98807-2227

Plaintiff Attorney:

Defendant: JEFF &amp; MELINDA RAVEN

Defendant Attorney:

Judgment Recorded	Docket #	Instrument #	Amount
01/03/2012		2354193	\$29,684.79

Additional Recorded Information:

6. Judgment Type: FEDERAL TAX LIEN

Defendant SSN: 000-00-8972

Plaintiff: DEPT. OF TREASURY -  
INTERNAL REVENUE SERVICEDefendant Address: PO BOX 2227 WENATCHEE, WA  
98807-2227

Plaintiff Attorney:

Defendant: JEFF W. RAVEN ET AT

Defendant Attorney:

Judgment Recorded	Docket #	Instrument #	Amount
01/03/2017		2450618	\$17,084.84

Additional Recorded Information:

7. Judgment Type: FEDERAL TAX LIEN

Defendant SSN: 000-00-8972

Plaintiff: DEPT. OF TREASURY -  
INTERNAL REVENUE SERVICEDefendant Address: PO BOX 2227 WENATCHEE, WA  
98807-2227

Plaintiff Attorney:

Defendant: JEFF W. RAVEN ET AT

Defendant Attorney:

Judgment Recorded	Docket #	Instrument #	Amount
06/01/2017		2458470	\$82,185.04

Additional Recorded Information:

**Mortgage Filing Signature**JEFFREY  
RAVEN  
MELINDA  
RAVENFor questions or additional information, please contact Anchor Technology & Consultants Real Estate  
Department.**Real Estate Department**

(410) 910-0491 x101

Fax:(410) 910-0449

[titles@anchortc.com](mailto:titles@anchortc.com)

## **EXHIBIT A PROPERTY DESCRIPTION**

### **LEGAL DESCRIPTION**

LAND REFERRED TO IN THIS REPORT IS DESCRIBED AS ALL THAT CERTAIN PROPERTY SITUATED IN CITY OF CASHMERE IN THE COUNTY OF CHELAN, AND STATE OF WASHINGTON AND BEING DESCRIBED IN A DEED DATED 05/19/2005 AND RECORDED 05/31/2005 AS INSTRUMENT NUMBER 2200858 AMONG THE LAND RECORDS OF THE COUNTY AND STATE SET FORTH ABOVE, AND REFERENCED AS FOLLOWS:

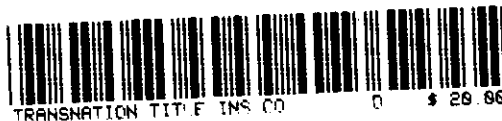
LOT 5 AND 6, FIR CREST ADDITION TO CASHMERE, CHELAN COUNTY, WASHINGTON, ACCORDING TO THE PLAT THEREOF RECORDED IN VOLUME 7 OF PLATS, PAGE 9.

PARCEL NO. 21277

COMMONLY KNOWN AS:

**306 FIRCREST DRIVE, CASHMERE, WA 98815**

# Exhibit B



2200858  
Page: 1 of 2  
05/31/2005 03:23P  
Chelan Co. WA

After recording return to:  
Jeffrey Raven  
Melinda Raven  
306 Fir Crest Drive  
Cashmere, WA 98815

0128285  
REAL ESTATE EXCISE TAX  
PAID \$ 4,666.50  
Chelan County Treasurer  
David E. Griffiths, CPA  
By: 25/31/05  
Deputy

Legal Description (abbreviated): Lot(s) 5 - 6, of Fir Crest Addition  
Additional Legal on page:  
Assessor's Tax Parcel ID#: 23 19 04 570 025  
Reference: 20137202-602-TM3

### STATUTORY WARRANTY DEED

THE GRANTOR(S) **John MacPherson and Suzanne MacPherson, husband and wife**, for and in consideration of Ten (\$10.00) Dollars and other good and valuable consideration in hand paid, conveys and warrants to **Jeffrey Raven and Melinda Raven, husband and wife** the following described real estate, situated in the County of **Chelan**, State of **Washington**:

LOT 5 AND 6, FIR CREST ADDITION TO CASHMERE, CHELAN COUNTY, WASHINGTON,  
ACCORDING TO THE PLAT THEREOF RECORDED IN VOLUME 7 OF PLATS, PAGE 9.

SITUATE IN THE COUNTY OF CHELAN, STATE OF WASHINGTON.

Subject to: See Exhibit A attached hereto and made a part hereof.

Dated: **May 19, 2005**

#### SELLERS:

John MacPherson  
John MacPherson

Suzanne MacPherson  
Suzanne MacPherson

State of Washington

SS:

County of Chelan

On this 19<sup>th</sup> day of May, 2005, before me personally appeared John MacPherson and Suzanne MacPherson to me known to be the individual(s) described in and who executed the within and foregoing instrument, and acknowledged that they signed the same as their free and voluntary act and deed for the uses and purposes therein mentioned.  
Given under my hand and official seal the day and year last above written.

David E. Griffiths

Notary Public in and for the State of Washington  
Residing at East Wenatchee  
My Appointment expires: 07/01/05

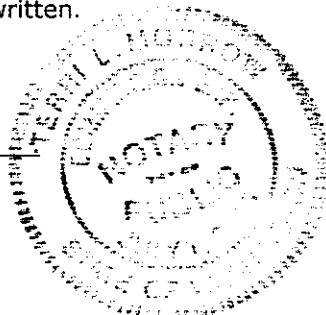






Exhibit A

1. ANY UNPAID ASSESSMENTS OR CHARGES, AND LIABILITY FOR FURTHER ASSESSMENTS OR CHARGES BY THE CITY OF CASHMERE
2. RIGHT OF THE PUBLIC TO MAKE NECESSARY SLOPES FOR CUTS OR FILLS UPON THE LAND HEREIN DESCRIBED IN THE REASONABLE ORIGINAL GRADING OF STREETS, AVENUES, ALLEYS AND ROADS, AS DEDICATED IN THE PLAT.
3. THIS LAND IS INCLUDED IN THE ICICLE IRRIGATION DISTRICT AND IS SUBJECT TO THE LAWS AND REGULATIONS OF THE UNITED STATES AND THE STATE OF WASHINGTON APPLICABLE TO THE PROJECT AND IS LIABLE FOR FURTHER ASSESSMENTS, IF ANY, LEVIED BY THE DISTRICT, AND SUBJECT TO EASEMENTS FOR LATERAL DITCHES AND PIPELINES USED IN CONNECTION WITH THE DISTRICT'S IRRIGATION SYSTEM.
4. EASEMENT AND THE TERMS AND CONDITIONS THEREOF:  
PURPOSE: ELECTRIC TRANSMISSION AND DISTRIBUTION LINE  
AREA AFFECTED: A PORTION OF SAID PREMISES  
RECORDING NO. BOOK 211, PAGE 164
5. EASEMENT AND THE TERMS AND CONDITIONS THEREOF:  
PURPOSE: ELECTRIC TRANSMISSION AND DISTRIBUTION LINE  
AREA AFFECTED: A PORTION OF SAID PREMISES  
RECORDING NO. 671927
6. EASEMENT AND THE TERMS AND CONDITIONS THEREOF:  
PURPOSE: WATER LINE  
AREA AFFECTED: A PORTION OF SAID PREMISES  
RECORDING NO. 781128
7. ALL COVENANTS, CONDITIONS, RESTRICTIONS, RESERVATIONS, EASEMENTS OR OTHER SERVITUDES, IF ANY, DISCLOSED BY PLAT.
8. COVENANTS, CONDITIONS AND RESTRICTIONS IMPOSED BY INSTRUMENT RECORDED ON SEPTEMBER 4, 1973, UNDER RECORDING NO. 734023.  
  
NOTE: RESTRICTIONS INDICATING ANY PREFERENCE, LIMITATION OF DISCRIMINATION BASED ON RACE, COLOR, RELIGION, SEX, HANDICAP, FAMILIAL STATUS OR NATIONAL ORIGIN HAVE BEEN DELETED.
9. COVENANTS, CONDITIONS AND RESTRICTIONS IMPOSED BY INSTRUMENT RECORDED UNDER RECORDING NO. 734023 AND 802529.

# Exhibit C



This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 10-18-2018  
Response Date: 10-18-2018  
Tracking Number: 100413595854

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-

RAVE

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 22,592.78  
ACCRUED INTEREST: 43.37 AS OF: Nov. 05, 2018  
ACCRUED PENALTY: 0.00 AS OF: Nov. 05, 2018

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 22,636.15

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS: 04  
FILING STATUS: Married Filing Joint  
ADJUSTED GROSS INCOME: 78,535.00  
TAXABLE INCOME: 39,350.00  
TAX PER RETURN: 17,825.00  
SE TAXABLE INCOME TAXPAYER: 61,193.00  
SE TAXABLE INCOME SPOUSE: 28,745.00  
TOTAL SELF EMPLOYMENT TAX: 13,761.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Feb. 13, 2011  
PROCESSING DATE Apr. 04, 2011

### TRANSACTIONS

CODE EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
---------------------------------	------------	--------

150	Tax return filed	20111208 04-04-2011	\$17,825.00
n/a	89221-064-41042-1		
140	Inquiry for non-filing of tax return	12-06-2010	\$0.00
971	Notice issued CP 0059	12-27-2010	\$0.00
766	Credit to your account	04-15-2010	-\$800.00
170	Penalty for not pre-paying tax 05-04-2021	20111208 04-04-2011	\$358.00
166	Penalty for filing tax return after the due date 05-04-2021	20111208 04-04-2011	\$3,830.62
276	Penalty for late payment of tax	20111208 04-04-2011	\$1,021.50
196	Interest charged for late payment	20111208 04-04-2011	\$771.56
971	Notice issued CP 0014	04-04-2011	\$0.00
670	Payment	04-08-2011	-\$500.00
971	Tax period blocked from automated levy program	09-19-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	09-05-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	09-05-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	09-08-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	09-08-2011	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	10-06-2011	\$0.00
582	Lien placed on assets due to balance owed	10-26-2011	\$0.00
971	Installment agreement established	02-11-2012	\$0.00
971	Tax period blocked from automated levy program	08-20-2012	\$0.00
971	No longer in installment agreement status	08-13-2012	\$0.00
971	Notice issued CP 071C	05-20-2013	\$0.00
276	Penalty for late payment of tax	20131805 05-20-2013	\$3,139.74
706	Credit transferred in from 1040 201312	03-03-2014	-\$1,827.48
971	Notice issued CP 071C	05-16-2016	\$0.00
196	Interest charged for late payment	20161705 05-16-2016	\$4,067.77
670	Payment Levy	12-29-2016	-\$778.77
670	Payment Levy	01-09-2017	-\$142.73
960	Appointed representative	01-17-2017	\$0.00
971	First Levy Issued on Module	01-06-2017	\$0.00

670	Payment Levy		01-31-2017	-\$694.98
670	Payment Levy		02-15-2017	-\$373.66
670	Payment Levy		02-17-2017	-\$3,623.36
670	Payment Levy		02-21-2017	-\$10.00
670	Payment Levy		03-02-2017	-\$120.05
670	Payment Levy		03-27-2017	-\$5.20
670	Payment Levy		04-11-2017	-\$152.03
670	Payment Levy		05-26-2017	-\$1,324.71
670	Payment Levy		07-31-2017	-\$50.43
971	Notice issued CP 071D		10-23-2017	\$0.00
196	Interest charged for late payment	20174005	10-23-2017	\$1,459.06
670	Payment		08-17-2018	-\$500.00
971	Notice issued CP 071D		10-22-2018	\$0.00
196	Interest charged for late payment	20184005	10-22-2018	\$1,022.93

This Product Contains Sensitive Taxpayer Data
---



This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 10-18-2018  
Response Date: 10-18-2018  
Tracking Number: 100413595854

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2010

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-

RAVE

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	44,520.89	
ACCRUED INTEREST:	85.46	AS OF: Nov. 05, 2018
ACCRUED PENALTY:	0.00	AS OF: Nov. 05, 2018

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 44,606.35

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	04
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	125,361.00
TAXABLE INCOME:	89,221.00
TAX PER RETURN:	29,293.00
SE TAXABLE INCOME TAXPAYER:	72,045.00
SE TAXABLE INCOME SPOUSE:	24,930.00
TOTAL SELF EMPLOYMENT TAX:	14,837.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Oct. 17, 2011
PROCESSING DATE	Nov. 21, 2011

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
------	----------------------------	-------	------	--------

150	Tax return filed	20114508 11-21-2011	\$29,293.00
n/a	80221-291-60077-1		
460	Extension of time to file tax return ext. Date 10-15-2011	04-15-2011	\$0.00
610	Payment with return	10-24-2011	-\$1,000.00
766	Credit to your account	04-15-2011	-\$800.00
176	Penalty for not pre-paying tax 12-21-2021	20114508 11-21-2011	\$405.68
276	Penalty for late payment of tax	20114508 11-21-2011	\$1,134.71
196	Interest charged for late payment	20114508 11-21-2011	\$651.40
971	Notice issued CP 0014	11-21-2011	\$0.00
582	Lien placed on assets due to balance owed	12-30-2011	\$0.00
360	Fees and other expenses for collection	02-06-2012	\$170.00
971	Issued notice of lien filing and right to Collection Due Process hearing	01-03-2012	\$0.00
971	Installment agreement established	02-11-2012	\$0.00
971	Tax period blocked from automated levy program	08-20-2012	\$0.00
971	No longer in installment agreement status	08-13-2012	\$0.00
971	Notice issued CP 071C	05-20-2013	\$0.00
276	Penalty for late payment of tax	20131805 05-20-2013	\$2,061.97
971	Collection due process Notice of Intent to Levy -- issued	05-09-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	05-09-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- undeliverable	05-15-2014	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	06-09-2014	\$0.00
971	Notice issued CP 071C	05-16-2016	\$0.00
196	Interest charged for late payment	20161705 05-16-2016	\$4,536.53
276	Penalty for late payment of tax	20161705 05-16-2016	\$3,711.55
960	Appointed representative	01-17-2017	\$0.00
971	First Levy Issued on Module	01-06-2017	\$0.00
971	Notice issued CP 071D	10-23-2017	\$0.00
196	Interest charged for late payment	20174005 10-23-2017	\$2,375.57
971	Notice issued CP 071D	10-22-2018	\$0.00
196	Interest charged for late payment	20184005 10-22-2018	\$1,980.48

This Product Contains Sensitive Taxpayer Data





This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 10-18-2018  
Response Date: 10-18-2018  
Tracking Number: 100413595854

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-

RAVE

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	12,496.03	
ACCRUED INTEREST:	23.99	AS OF: Nov. 05, 2018
ACCRUED PENALTY:	0.00	AS OF: Nov. 05, 2018

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 12,520.02

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	04
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	52,395.00
TAXABLE INCOME:	16,932.00
TAX PER RETURN:	8,197.00
SE TAXABLE INCOME TAXPAYER:	29,410.00
SE TAXABLE INCOME SPOUSE:	26,785.00
TOTAL SELF EMPLOYMENT TAX:	7,474.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Mar. 31, 2017
PROCESSING DATE	May 22, 2017

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
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150	Tax return filed	20171805 05-22-2017	\$8,197.00
n/a	09221-107-97327-7		
460	Extension of time to file tax return ext. Date 10-15-2012	04-15-2012	\$0.00
140	Inquiry for non-filing of tax return	04-15-2013	\$0.00
971	Notice issued CP 0059	05-06-2013	\$0.00
960	Appointed representative	01-17-2017	\$0.00
595	Account referred for review	02-06-2017	\$0.00
766	Credit to your account	04-15-2012	-\$855.00
766	Credit to your account	04-15-2012	-\$589.00
170	Penalty for not pre-paying tax 05-22-2027	20171805 05-22-2017	\$134.00
166	Penalty for filing tax return after the due date 05-22-2027	20171805 05-22-2017	\$1,519.42
276	Penalty for late payment of tax	20171805 05-22-2017	\$1,688.25
196	Interest charged for late payment	20171805 05-22-2017	\$1,451.32
971	Notice issued CP 0014	05-22-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	07-06-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	07-06-2017	\$0.00
582	Lien placed on assets due to balance owed	07-14-2017	\$0.00
360	Fees and other expenses for collection	08-07-2017	\$196.00
971	Issued notice of lien filing and right to Collection Due Process hearing	07-18-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	07-20-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	07-20-2017	\$0.00
971	First Levy Issued on Module	10-09-2017	\$0.00
971	Notice issued CP 071D	10-22-2018	\$0.00
196	Interest charged for late payment	20184005 10-22-2018	\$754.04

This Product Contains Sensitive Taxpayer Data
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This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 10-18-2018  
Response Date: 10-18-2018  
Tracking Number: 100413595854

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2012

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-

RAVE

### <<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 42,225.20  
ACCRUED INTEREST: 81.05 AS OF: Nov. 05, 2018  
ACCRUED PENALTY: 0.00 AS OF: Nov. 05, 2018

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 42,306.25

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS: 04  
FILING STATUS: Married Filing Joint  
ADJUSTED GROSS INCOME: 102,169.00  
TAXABLE INCOME: 74,065.00  
TAX PER RETURN: 23,949.00  
SE TAXABLE INCOME TAXPAYER: 100,526.00  
SE TAXABLE INCOME SPOUSE: 0.00  
TOTAL SELF EMPLOYMENT TAX: 13,370.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Mar. 27, 2017  
PROCESSING DATE May 15, 2017

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
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150	Tax return filed	20171705 05-15-2017	\$23,949.00
n/a	18221-105-33044-7		
460	Extension of time to file tax return ext. Date 10-15-2013	04-15-2013	\$0.00
960	Appointed representative	01-17-2017	\$0.00
595	Account referred for review	02-06-2017	\$0.00
170	Penalty for not pre-paying tax 05-15-2027	20171705 05-15-2017	\$25.00
166	Penalty for filing tax return after the due date 05-15-2027	20171705 05-15-2017	\$5,388.52
276	Penalty for late payment of tax	20171705 05-15-2017	\$5,867.50
196	Interest charged for late payment	20171705 05-15-2017	\$4,103.85
971	Notice issued CP 0014	05-15-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	05-30-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	05-30-2017	\$0.00
582	Lien placed on assets due to balance owed	06-09-2017	\$0.00
360	Fees and other expenses for collection	07-03-2017	\$196.00
971	Issued notice of lien filing and right to Collection Due Process hearing	06-13-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	07-06-2017	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed	07-06-2017	\$0.00
971	First Levy Issued on Module	07-21-2017	\$0.00
972	Initial levy reversal	07-21-2017	\$0.00
971	First Levy Issued on Module	08-28-2017	\$0.00
971	Notice issued CP 071D	10-22-2018	\$0.00
196	Interest charged for late payment	20184005 10-22-2018	\$2,575.58
276	Penalty for late payment of tax	20184005 10-22-2018	\$119.75

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## Account Transcript

Request Date: 10-18-2018  
Response Date: 10-18-2018  
Tracking Number: 100413595854

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2014

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-

RAVE  
306 FI

### <<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	25,957.17	
ACCRUED INTEREST:	1,175.29	AS OF: Nov. 05, 2018
ACCRUED PENALTY:	1,521.00	AS OF: Nov. 05, 2018

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 28,653.46

### \*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	02
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	71,246.00
TAXABLE INCOME:	41,831.00
TAX PER RETURN:	16,900.00
SE TAXABLE INCOME TAXPAYER:	57,062.00
SE TAXABLE INCOME SPOUSE:	18,438.00
TOTAL SELF EMPLOYMENT TAX:	11,551.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Oct. 30, 2017
PROCESSING DATE	Nov. 20, 2017

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20174405	11-20-2017	\$16,900.00
n/a	80221-703-00738-7			
140	Inquiry for non-filing of tax return		11-23-2015	\$0.00
971	Notice issued CP 0059		12-14-2015	\$0.00
960	Appointed representative		01-17-2017	\$0.00
595	Account referred for review		02-06-2017	\$0.00
176	Penalty for not pre-paying tax 11-20-2027	20174405	11-20-2017	\$303.46
166	Penalty for filing tax return after the due date 11-20-2027	20174405	11-20-2017	\$3,802.50
276	Penalty for late payment of tax	20174405	11-20-2017	\$2,704.00
196	Interest charged for late payment	20174405	11-20-2017	\$2,049.21
971	Notice issued CP 0014		11-20-2017	\$0.00
582	Lien placed on assets due to balance owed		01-12-2018	\$0.00
360	Fees and other expenses for collection		02-12-2018	\$198.00
971	Collection due process Notice of Intent to Levy -- issued		01-16-2018	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-16-2018	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		01-16-2018	\$0.00
971	First Levy Issued on Module		04-23-2018	\$0.00

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This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 10-18-2018  
Response Date: 10-18-2018  
Tracking Number: 100413595854

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2015

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-

RAVE  
306 FI

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	4,665.52	
ACCRUED INTEREST:	221.00	AS OF: Nov. 05, 2018
ACCRUED PENALTY:	358.95	AS OF: Nov. 05, 2018

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 5,245.47

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	02
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	20,240.00
TAXABLE INCOME:	0.00
TAX PER RETURN:	3,838.00
SE TAXABLE INCOME TAXPAYER:	7,423.00
SE TAXABLE INCOME SPOUSE:	17,658.00
TOTAL SELF EMPLOYMENT TAX:	3,838.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Oct. 30, 2017
PROCESSING DATE	Nov. 27, 2017

TRANSACTIONS



CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20174505	11-27-2017	\$3,838.00
n/a	80221-703-00737-7			
960	Appointed representative		01-17-2017	\$0.00
595	Account referred for review		02-06-2017	\$0.00
166	Penalty for filing tax return after the due date 11-27-2027	20174505	11-27-2017	\$863.55
276	Penalty for late payment of tax	20174505	11-27-2017	\$383.80
196	Interest charged for late payment	20174505	11-27-2017	\$314.17
971	Notice issued CP 0014		11-27-2017	\$0.00
582	Lien placed on assets due to balance owed		01-12-2018	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-16-2018	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-16-2018	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		01-16-2018	\$0.00
971	First Levy Issued on Module		04-23-2018	\$0.00
610	Payment with return		04-27-2018	-\$734.00

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## Account Transcript

Request Date: 10-18-2018  
Response Date: 10-18-2018  
Tracking Number: 100413595854

FORM NUMBER: 1040  
TAX PERIOD: Dec. 31, 2016

TAXPAYER IDENTIFICATION NUMBER: XXX-XX-  
SPOUSE TAXPAYER IDENTIFICATION NUMBER: XXX-XX-

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### <<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	24,975.67	
ACCRUED INTEREST:	1,132.70	AS OF: Nov. 05, 2018
ACCRUED PENALTY:	2,464.03	AS OF: Nov. 05, 2018

ACCOUNT BALANCE PLUS ACCRUALS  
(this is not a payoff amount): 28,572.40

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

EXEMPTIONS:	02
FILING STATUS:	Married Filing Joint
ADJUSTED GROSS INCOME:	90,687.00
TAXABLE INCOME:	68,802.00
TAX PER RETURN:	23,467.00
SE TAXABLE INCOME TAXPAYER:	52,145.00
SE TAXABLE INCOME SPOUSE:	39,821.00
TOTAL SELF EMPLOYMENT TAX:	14,071.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Oct. 12, 2017
PROCESSING DATE	Nov. 20, 2017

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed	20174205	11-20-2017	\$23,467.00
n/a	80221-685-15128-7			
960	Appointed representative		01-17-2017	\$0.00
460	Extension of time to file tax return ext. Date 10-15-2017		04-15-2017	\$0.00
276	Penalty for late payment of tax	20174405	11-20-2017	\$938.68
196	Interest charged for late payment	20174405	11-20-2017	\$569.99
971	Notice issued CP 0014		11-20-2017	\$0.00
582	Lien placed on assets due to balance owed		01-12-2018	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-16-2018	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		01-16-2018	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		01-16-2018	\$0.00
971	Amended tax return or claim forwarded for processing		03-21-2018	\$0.00
977	Amended return filed		03-21-2018	\$0.00
n/a	89277-500-04786-8			
971	First Levy Issued on Module		04-23-2018	\$0.00
470	Claim pending		03-21-2018	\$0.00
470	Claim pending		03-21-2018	\$0.00
971	Amended tax return or claim forwarded for processing		03-21-2018	\$0.00
977	Amended return filed		03-21-2018	\$0.00
n/a	89277-562-02950-8			

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## Account Transcript

Request Date: 10-18-2018  
Response Date: 10-18-2018  
Tracking Number: 100413597243

FORM NUMBER: 941  
TAX PERIOD: Sep. 30, 2012

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

JEFF RAVEN  
RAVEN GLASS & MIRROR  
% JEFF W RAVEN  
PO BOX 2227  
WENATCHEE, WA 98807-2227-276

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$587.95  
ACCRUED INTEREST: \$63.90 AS OF: Oct. 29, 2018  
ACCRUED PENALTY: \$0.00 AS OF: Oct. 31, 2012

ACCOUNT BALANCE PLUS ACCRUALS  
(THIS IS NOT A PAYOFF AMOUNT): \$651.85

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

TAX PER TAXPAYER: \$7,574.43

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Oct. 31, 2012

PROCESSED DATE Jan. 07, 2013

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	201252 01-07-2013	\$7,574.43
n/a	29141-342-47529-2		
650	Federal tax deposit	08-27-2012	-\$2,436.36
650	Federal tax deposit	10-29-2012	-\$1,641.52
650	Federal tax deposit	10-29-2012	-\$3,496.55

651	Dishonored federal tax deposit		10-29-2012	\$3,496.55
286	Penalty for dishonored payment		11-19-2012	\$69.93
186	Federal tax deposit penalty 01-07-2023	201252	01-07-2013	\$553.55
276	Penalty for late payment of tax		01-07-2013	\$52.45
196	Interest charged for late payment	201252	01-07-2013	\$19.83
186	Federal tax deposit penalty 02-18-2023	201305	02-18-2013	\$174.83
971	Tax period blocked from automated levy program		04-01-2013	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		03-23-2013	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed		05-05-2013	\$0.00
706	Credit transferred in from 941 201306		01-24-2014	-\$233.94
582	Lien placed on assets due to balance owed		12-23-2016	\$0.00
360	Fees and other expenses for collection		02-06-2017	\$196.00
960	Appointed representative		01-03-2017	\$0.00
960	Appointed representative		01-12-2017	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		12-29-2016	\$0.00
196	Interest charged for late payment	201745	11-27-2017	\$746.95
276	Penalty for late payment of tax		11-27-2017	\$793.61
971	First Levy Issued on Module		12-22-2017	\$0.00
670	Payment Levy		01-23-2018	-\$4,714.84
670	Payment Miscellaneous Payment		03-26-2018	-\$566.97

This Product Contains Sensitive Taxpayer Data



This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 10-18-2018  
Response Date: 10-18-2018  
Tracking Number: 100413597243

FORM NUMBER: 941  
TAX PERIOD: Dec. 31, 2012

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

JEFF RAVEN  
RAVEN GLASS & MIRROR  
% JEFF W RAVEN  
PO BOX 2227  
WENATCHEE, WA 98807-2227-276

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$4,500.22  
ACCRUED INTEREST: \$195.98 AS OF: Oct. 29, 2018  
ACCRUED PENALTY: \$0.00 AS OF: Jan. 31, 2013

ACCOUNT BALANCE PLUS ACCRUALS  
(THIS IS NOT A PAYOFF AMOUNT): \$4,696.20

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

TAX PER TAXPAYER: \$2,808.08

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Jan. 31, 2013  
PROCESSED DATE Apr. 08, 2013

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	201312 04-08-2013	\$2,808.08
n/a	81141-065-37972-3		
186	Federal tax deposit penalty 04-08-2023	201312 04-08-2013	\$280.81
276	Penalty for late payment of tax	04-08-2013	\$42.12
196	Interest charged for late payment	201312 04-08-2013	\$15.51

186	Federal tax deposit penalty 05-13-2023	201317	05-13-2013	\$140.40
971	Tax period blocked from automated levy program		07-29-2013	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		12-19-2016	\$0.00
582	Lien placed on assets due to balance owed		12-23-2016	\$0.00
960	Appointed representative		01-03-2017	\$0.00
960	Appointed representative		01-12-2017	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing		12-29-2016	\$0.00
971	First Levy Issued on Module		03-20-2017	\$0.00
196	Interest charged for late payment	201745	11-27-2017	\$553.40
276	Penalty for late payment of tax		11-27-2017	\$659.90

This Product Contains Sensitive Taxpayer Data
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This Product Contains Sensitive Taxpayer Data

## Account Transcript

Request Date: 10-18-2018  
Response Date: 10-18-2018  
Tracking Number: 100413597243

FORM NUMBER: 941  
TAX PERIOD: Jun. 30, 2014

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

JEFF RAVEN  
RAVEN GLASS & MIRROR  
% JEFF W RAVEN  
PO BOX 2227  
WENATCHEE, WA 98807-2227-276

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$10,782.04  
ACCRUED INTEREST: \$469.55 AS OF: Oct. 29, 2018  
ACCRUED PENALTY: \$0.00 AS OF: Jul. 31, 2014

ACCOUNT BALANCE PLUS ACCRUALS  
(THIS IS NOT A PAYOFF AMOUNT): \$11,251.59

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

TAX PER TAXPAYER: \$7,840.60

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Jul. 31, 2014

PROCESSED DATE Oct. 06, 2014

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	201438 10-06-2014	\$7,840.60
n/a	29141-248-30500-4		
276	Penalty for late payment of tax	10-06-2014	\$117.61
196	Interest charged for late payment	201438 10-06-2014	\$43.29
971	Tax period blocked from automated levy program	01-12-2015	\$0.00



971	Collection due process Notice of Intent to Levy -- issued	12-19-2016	\$0.00
582	Lien placed on assets due to balance owed	12-23-2016	\$0.00
960	Appointed representative	01-03-2017	\$0.00
960	Appointed representative	01-12-2017	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	12-29-2016	\$0.00
971	First Levy Issued on Module	03-20-2017	\$0.00
196	Interest charged for late payment	201745 11-27-2017	\$938.00
276	Penalty for late payment of tax	11-27-2017	\$1,842.54

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# Internal Revenue Service

United States Department of the Treasury

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## Account Transcript

Request Date: 11-06-2018  
Response Date: 11-06-2018  
Tracking Number: 100415912394

FORM NUMBER: CIVIL PENALTY  
TAX PERIOD: Dec. 31, 2013

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

JEFF RAVEN  
RAVEN GLASS & MIRROR  
% JEFF W RAVEN  
PO BOX 2227  
WENATCHEE, WA 98807-2227-276

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$1,741.51  
ACCRUED INTEREST: \$81.07 AS OF: Nov. 19, 2018  
ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE PLUS ACCRUALS  
(THIS IS NOT A PAYOFF AMOUNT): \$1,822.58

\*\* INFORMATION FROM THE RETURN OR AS ADJUSTED \*\*

TAX PER TAXPAYER: 0.00

### TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
240	Miscellaneous penalty IRC 6721 Penalty for Intentional Disregard, Failure to File W-2s 10-03-2026	201637 10-03-2016	\$1,663.22
n/a	26154-241-00589-6		
971	Collection due process Notice of Intent to Levy -- issued	12-19-2016	\$0.00
582	Lien placed on assets due to balance owed	12-23-2016	\$0.00
960	Appointed representative	01-03-2017	\$0.00

960	Appointed representative	01-12-2017	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	12-29-2016	\$0.00
971	First Levy Issued on Module	03-20-2017	\$0.00
196	Interest charged for late payment	201745 11-27-2017	\$78.29

This Product Contains Sensitive Taxpayer Data

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Of Counsel:  
7 JOSEPH HARRINGTON  
United States Attorney  
8

*Attorneys for the United States*  
9

10 UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WASHINGTON

11 Case No.

12 In the Matter of the Tax Indebtedness of  
JEFF AND MELINDA RAVEN  
13  
14

**[PROPOSED] NOTICE AND  
ORDER TO SHOW CAUSE**

15 You, Jeff and Melinda Raven, are hereby notified that the United States has  
16 petitioned this Court for an Order allowing the Internal Revenue Service to levy  
17 upon the real property located at 306 Fircrest Drive, Cashmere, WA 98815 (the  
18 "Subject Property") in order to sell your interest to satisfy part or all of your unpaid  
19 (1) federal income tax liabilities for tax years 2009 through 2016; (2) federal  
20 employment tax liabilities for the periods ending September 30, 2012, December  
22 31, 2012, and June 30, 2014; and (3) civil penalty liability for the period ending  
23 December 31, 2013, plus penalties, interest, and other statutory additions according  
24 to law.

Proposed Notice and Order to Show  
Cause  
Page 1 of 4

**U.S. DEPARTMENT OF JUSTICE**  
P.O. Box 683  
Washington, D.C. 20044  
Telephone: (202) 514-6632

1 This Court has examined the Petition of the United States and accompanying  
2 Declaration, and it is hereby ORDERED that Respondents have 21 days from the  
3 date of service of this Order to file with the Clerk of the Court a written Objection  
4 to Petition. Any written Objection to Petition should demonstrate that:

5 A. Your liability has been satisfied; or

6 B. You have other assets from which the unpaid tax liabilities can be  
7 satisfied; or

8 C. Applicable laws and administrative procedures relevant to the levy were  
9 not followed by the Internal Revenue Service.

10 It is FURTHER ORDERED that if you file a written Objection to Petition  
11 with the Clerk of Court, then the Court will hold a hearing, at which you must  
12 appear, on \_\_\_\_\_, 2018, at \_\_\_\_\_ a.m./p.m., at the  
13 Thomas S. Foley United States Courthouse, 920 West Riverside Avenue,  
14 Courtroom \_\_\_\_\_, Spokane, WA 99201.

15 It is FURTHER ORDERED that, in addition to filing any Objection to the  
16 Petition with the Clerk of the Court, you must also mail a copy of any Objection to  
17 the Petition to the attorney for the United States, at the following addresses, on or  
18 before the filing date:

19 Yael Bortnick  
20 Trial Attorney, Tax Division,  
21 U.S. Department of Justice,  
22 P.O. Box 683  
23 Ben Franklin Station  
24 Washington, D.C. 20044

1 If you do not file an Objection to Petition within 21 days of service of this  
2 order, or if you file an Objection to Petition but fail to appear before the Court as  
3 instructed, the Court will enter an Order Approving an Internal Revenue Service  
4 Levy on the Real Property Located at 306 Fircrest Drive, Cashmere, WA 98815.

5 It is FURTHER ORDERED that a copy of this NOTICE AND ORDER TO  
6 SHOW CAUSE, together with the Petition and Declaration, shall be served upon  
7 Jeff and Melinda Raven within 5 days of the date of this Order, by the United  
8 States Marshal or any deputy U.S. Marshal, or any Revenue Officer of the Internal  
9 Revenue Service, by delivering a copy in hand to Jeff or Melinda Raven or by  
10 leaving a copy at Jeff and Melinda Raven's dwelling or usual place of abode with a  
11 person of suitable age and discretion residing therein, or by some other manner of  
12 service described in Rule 4(e)(1) of the Federal Rules of Civil Procedure. Proof of  
13 service shall be filed as soon as practicable.

14  
15 IT IS SO ORDERED.

16 Dated this \_\_\_\_ day of \_\_\_\_\_, 2018.

17  
18 UNITED STATES DISTRICT JUDGE  
19  
20  
21  
22  
23  
24

1 Respectfully presented by:

2 RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

3 s/ Yael Bortnick

4 Yael BORTNICK  
Trial Attorney, Tax Division  
5 U.S. Department of Justice  
P.O. Box 683  
6 Washington, D.C. 20044  
202-514-6632 (v)  
7 202-307-0054 (f)  
8 Yael.Bortnick@usdoj.gov

9 JOSEPH HARRINGTON  
United States Attorney  
10 *Of Counsel*

11  
12 *Attorneys for the United States of America*